

DODGE COUNTY FINANCE COMMITTEE

November 3, 2015, 8:30 A.M.

FIRST FLOOR AUDITORIUM – ROOMS H and I

DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 8:30 a.m.

Members present from the Finance Committee: Adelmeyer, Frohling, Gohr, Schaefer, and Uttke.

Member absent: None.

Others present: County Board Chairman Russell Kottke, County Administrator Jim Mielke, Finance Director Julie Kolp, Deputy County Clerk Christine Kjornes, Information Technology Director Ruth Otto, Chief Deputy Sheriff Scott Smith, Corporation Counsel John Corey, and Physical Facilities Director Russ Freber.

Finance Director Julie Kolp certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Motion by Uttke, seconded by Adelmeyer to allow the chair to deviate from the agenda at his discretion. Motion carried.

Motion by Schaefer, seconded by Uttke to approve the October 13, 2015, minutes as presented. Motion carried.

Supervisor Schaefer reported that the Health Facilities Committee did not approve the October 13, 2015 minutes at their October 28, 2015 meeting because clarification was needed on Johnson^Block supervisor Tara Bast's presentation.

The Committee had a discussion on the request by TAD Director Jay Westhuis to purchase furniture for his office. Administrator Mielke reported that Mr. Westhuis did have furniture in the new office he moved in to, but it was basic furniture. Supervisor Uttke asked if the county had surplus furniture that could be used for Mr. Westhuis' office. Physical Facilities Director Russ Freber reported that the county does not have surplus furniture that could be used to furnish Mr. Westhuis' office. Motion by Schaefer, seconded by Gohr to table Mr. Westhuis' request to purchase furniture until additional information can be provided.

Mr. Freber provided an oral report to the Committee regarding the purchase of an Auger Feed salter for the purpose of distributing salt for the removal of snow in county owned parking lots. Mr. Freber reported that the Physical Facilities Department is requesting to purchase an Auger Feed salter from Moose's 4x4 & Recreation, located in Hustisford, Wisconsin, in the amount of \$5,677. Mr. Freber further reported that the current salter is attached to the back of a pick-up truck and must be manually filled, which is time consuming and has resulted in injuries to employees of the Physical Facilities Department, but the new salter would be located in the bed of the truck, have a larger capacity, and would be filled by using a skid loader. Mr. Freber reported that \$2,000 is budgeted for the purchase of a new salter and the remainder of the \$5,677 could be funded through the Physical Facilities Natural Gas business unit, because there is an excess of funds in this business unit due to the seasonal weather this year. Mr. Freber further

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reported that if the current salter is sold or traded in, the purchase price would be less than \$5,677. Motion by Uttke, seconded by Adelmeyer to authorize the Physical Facilities Department to purchase an Auger Feed salter from Moose's 4x4 & Recreation, located in Hustisford, Wisconsin, in the amount of \$5,677, for the purpose of distributing salt for the removal of snow in county owned parking lots. Motion carried.

Finance Director Julie Kolp provided an oral report to the Committee regarding the 2015 year End Projections. Ms. Kolp distributed to the Committee a document entitled *Projected 2015 Year End Levy Analysis*, and Ms. Kolp reported that the document was prepared by using figures from the 2015 Adopted Budget Book and the 2016 Proposed Budget Book. Ms. Kolp further reported that she emailed the Department Heads to determine if any changes were expected to the projected 2015 year end budget, and that the amount of \$149,729 is expected to be taken from the General Fund, \$239,345 will be returned to the General Fund from the Capital Project Fund for the Clearview North remodel project, and the projected increase to the General Fund is \$89,616. Ms. Kolp reported that the Highway Department and Clearview are not included on the document because those departments maintain their own fund balances, but their budgets are estimated to be less in 2016.

Chief Deputy Sheriff Scott Smith reported that the overall jail revenues could be short due to a decrease in inmate population. Supervisor Gohr asked if there is a plan in place if the jail cannot maintain its inmate population. Mr. Smith stated that this issue has been addressed, and the amount of staffing has been reviewed, but the needs of the inmates also need to be met.

Mr. Smith provided a brief oral report to the Committee regarding the purchase of a records management system in the Dodge County Sheriff's Office. Mr. Smith reported to the Committee that at the November 10, 2015 County Board meeting, there will be a presentation by Dodge County Sheriff Dale Schmidt, Information Technology Director Ruth Otto, and a representative from a Sheriff's Department from another county that is presently using Spillman as a records management system. Mr. Smith further reported that a business case will be included in the November 10, 2015 County Board materials, and this business case will include information on the benefits of switching from New World to Spillman Technologies for records management.

Corporation Counsel John Corey provided an oral report to the Committee regarding an Internal Revenue Service (IRS) penalty. Mr. Corey reported that an appeal to the IRS can only be in the form of a letter, therefore, on October 19, 2015, Attorney Matthew McLaughlin from Zetley Law Offices, S.C., located in Milwaukee, Wisconsin, sent a letter via certified mail to the Internal Revenue Service regarding Dodge County's appeal to the denial of its Request for Abatement of Penalties.

Ms. Kolp provided an oral report to the Committee regarding the process of reviewing claims against the County in an amount over \$10,000. Ms. Kolp reported that she reviews a claim only if a budget line item exceeds \$10,000, and since the budgetary appropriation control has changed from the business unit level to the department level, there is no policy set forth to address who is responsible to review amounts exceeding \$10,000. Supervisor Frohling recommended that if the Finance Department receives information on a claim exceeding \$10,000, the Finance Department

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should forward this information to Administrator Mielke to forward onto the Finance Committee for its review. It was the consensus of the Committee to authorize Mr. Corey to draft a policy regarding the review of claims exceeding \$10,000 to present at the December 2015 Finance Committee meeting.

Information Technology Director Ruth Otto provided a brief update on Kronos. Ms. Otto reported that the Sheriff's Department is moving forward with the Advanced Scheduler because Telestaff did not work well in meeting the needs of the department. Human Resources Director Sarah Eske is working on online employment applications and employee performance evaluations. Ms. Otto reported that an estimated completion date of the Kronos updates is the end of this year.

Ms. Otto provided an oral report to the Committee regarding the purchase of a new financial suite for Dodge County. Ms. Otto reported that a Request for Proposal was received from Tyler Technologies and BS&A Software, and the county received demonstrations of the financial suites from each company. Ms. Otto further reported that Tyler Technologies is the preferred vendor, but at the present time, Dodge County has not entered into a contract with Tyler Technologies. Ms. Otto further reported that she has contacted Trissential as a possible consultant to prepare Dodge County for the implementation of the new financial suite. Ms. Kolp distributed to the Committee a letter she received from Government Finance Officers Association (GFOA), listing their proposal and services as a consultant. It was a consensus of the Committee that Ms. Kolp and Ms. Otto should get a Request for Proposal from Trissential and GFOA for consulting services with Dodge County to prepare for the implementation of the new financial suite.

Ms. Kolp reported that she received an email from Clearview Director of Finance Bill Wiley reported that he has completed the Allowance Account Estimates, Finding 2014-002, of the Johnson^Block Financial Statement Findings. Ms. Kolp further reported that Mr. Wiley is working with Johnson^Block on Finding 2014-001, regarding reconciliation of accounts. Mr. Uttke requested that the Finance Committee receive updates on the resolution of the Findings from the Johnson^Block audit.

Ms. Kolp distributed to the Committee a revised document entitled *Statement of the Dodge County Treasurer* for review.

Administrator Mielke provided an oral report to the Committee regarding the External Audit Review Oversight Committee. Mr. Mielke reported that on November 2, 2015, the External Audit Review Oversight Committee had their first meeting, and Supervisor Donna Maly was elected the Chairperson, County Board Chairman Russell Kottke was elected the Vice-Chairman, and Supervisor Glenn Stousland was elected the Secretary. Mr. Mielke further reported that the next meeting of the External Audit Review Oversight Committee will be on December 7, 2015, at 10:00 a.m., and the goal of this meeting will be to review the timeline based recommendations.

Ms. Kolp provided an oral report to the Committee regarding the Johnson^Block and Company audit fees. Ms. Kolp reported that this is the first year that Dodge County has exceeded the

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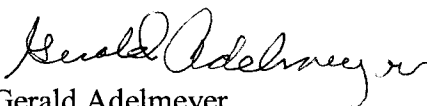
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contracted amount for audit fees. The Committee had a brief discussion on the extension of Dodge County's contract with Johnson^Block. Ms. Kolp will include an item on the December Finance Committee agenda to review the Johnson^ Block contract with Dodge County.

Mr. Mielke provided an oral update to the Committee on the US Bank Purchase Card. Mr. Mielke reported that disciplinary actions were taken against an employee who was not following the US Bank Purchase Card policy.

The next regular meeting is scheduled on Tuesday, December 8, 2015, at 8:30 a.m., in the Auditorium, located on the first floor of the Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 9:50 a.m.


Gerald Adelmeyer,
Secretary

Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.